AMENDMENTS TO THE CLAIMS

The listing of claims below replaces all prior versions of claims in the application.

1. (Currently Amended) A semiconductor substrate comprising:

a front face and a rear face that are both mirror-polished,

wherein said semiconductor substrate

meets an SFQR value ≤ 70 (nm) as a flatness of the front face, and contains boron at a concentration higher than or equal to 5×10^{16} (atoms/cm³) and lower than or equal to 2×10^{17} (atoms/cm³);

wherein a crystal layer is provided on the front face; and

wherein a minimum value of the concentration of boron [B] (atoms/cm 3) is defined for a required thickness t (μ m) of the crystal layer within said range of said concentration of boron, based on a relational equation

[B]
$$\ge (2.2 \pm 0.2) \times 10^{16} \exp(0.21t)$$
; and

wherein said semiconductor substrate contains carbon at a concentration of 1×10^{15} (atoms/cm³)or higher.

2-3. (Canceled)

4. (Previously Presented) The semiconductor substrate according to claim 1, wherein a maximum value of a thickness t (μm) of the crystal layer is defined for a required concentration of boron [B] (atoms/cm³), based on a relational equation

[B]
$$\geq$$
 (2.2 ± 0.2) × 10¹⁶ exp (0.21t).

- 5. (Previously Presented) The semiconductor substrate according to claim 1, wherein the crystal layer is a silicon crystal layer formed by epitaxial growth.
- 6. (Previously Presented) The semiconductor substrate according to claim 1, wherein the crystal layer is a silicon-germanium alloy crystal layer.
- 7. (Previously Presented) The semiconductor substrate according to claim 1, wherein the crystal layer is a layer in a layered structure of a silicon-germanium alloy crystal layer and a silicon crystal layer.
- 8. (Original) The semiconductor substrate according to claim 7, wherein the silicon crystal layer is formed in an SOI structure in which the silicon crystal layer is separated by a silicon oxide layer.
 - 9. (Previously Presented) The semiconductor substrate according to claim 1, wherein said semiconductor substrate is an SOI substrate; and wherein the crystal layer is an upper silicon crystal layer separated by a silicon oxide layer.
- 10. (Original) The semiconductor substrate according to claim 9, wherein the SOI substrate is formed by a SIMOX method.

- 11. (Original) The semiconductor substrate according to claim 9, wherein the SOI substrate is formed by a bonding method.
- 12. (Original) The semiconductor substrate according to claim 1, wherein the rear face is in an exposed state, or a natural oxide film having a thickness of 1 (nm) or less is formed on the rear face.

13-28. (Canceled)

29. (New) A semiconductor substrate comprising:

a front face and a rear face that are both mirror-polished,

wherein said semiconductor substrate

meets an SFQR value ≤ 70 (nm) as a flatness of the front face, and contains boron at a concentration higher than or equal to 5×10^{16} (atoms/cm³) and lower than or equal to 2×10^{17} (atoms/cm³);

wherein a crystal layer is provided on the front face;

wherein a minimum value of the concentration of boron [B] (atoms/cm 3) is defined for a required thickness t (μ m) of the crystal layer within said range of said concentration of boron, based on a relational equation

[B]
$$\ge (2.2 \pm 0.2) \times 10^{16} \exp(0.21t)$$
; and

wherein said semiconductor substrate contains carbon by doping at a concentration of 1×10^{15} (atoms/cm³) or higher.

30. (New) The semiconductor substrate according to claim 29, wherein a maximum value of a thickness t (µm) of the crystal layer is defined for a required concentration of boron [B] (atoms/cm³), based on a relational equation

$$[B] \ge (2.2 \pm 0.2) \times 10^{16} \exp(0.21t)$$
.

- 31. (New) The semiconductor substrate according to claim 29, wherein the crystal layer is a silicon crystal layer formed by epitaxial growth.
 - 32. (New) The semiconductor substrate according to claim 29, wherein said semiconductor substrate is an SOI substrate; and wherein the crystal layer is an upper silicon crystal layer separated by a silicon oxide layer.
- 33. (New) The semiconductor substrate according to claim 29, wherein the rear face is in an exposed state, or a natural oxide film having a thickness of 1 (nm) or less is formed on the rear face.

34. (New) A semiconductor substrate comprising:

a front face and a rear face that are both mirror-polished,

wherein said semiconductor substrate

meets an SFQR value ≤ 70 (nm) as a flatness of the front face, and contains boron at a concentration higher than or equal to 5×10^{16} (atoms/cm³) and lower than or equal to 2×10^{17} (atoms/cm³);

wherein a crystal layer is provided on the front face;

wherein a minimum value of the concentration of boron [B] (atoms/cm³) is defined for a required thickness t (µm) of the crystal layer within said range of said concentration of boron, based on a relational equation

[B]
$$\ge (2.2 \pm 0.2) \times 10^{16} \exp(0.21t)$$
; and

wherein said semiconductor substrate contains carbon by doping at a concentration of 1×10^{15} (atoms/cm³) or higher.

35. (New) The semiconductor substrate according to claim 34, wherein a maximum value of a thickness t (µm) of the crystal layer is defined for a required concentration of boron [B] (atoms/cm³), based on a relational equation

[B]
$$\geq$$
 (2.2 ± 0.2) × 10¹⁶ exp (0.21t).

36. (New) The semiconductor substrate according to claim 34, wherein the crystal layer is a silicon crystal layer formed by epitaxial growth.

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37. (New) The semiconductor substrate according to claim 34, wherein said semiconductor substrate is an SOI substrate; and wherein the crystal layer is an upper silicon crystal layer separated by a silicon oxide layer.

38. (New) The semiconductor substrate according to claim 34, wherein the rear face is in an exposed state, or a natural oxide film having a thickness of 1 (nm) or less is formed on the rear face.

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